Hassan District, Hassan Taluk, Kasaba Hobli, Kuppahalli Village.

Name of khatedars or owner	Survey No. or Hl. No	Whether dry, wet or garden, etc.	Total Extent	Kharab	Remaining extent	Assessment	Extent now required: Extent	Extent now required: Assessment	Boundaries: East	West	North	South
Ningegowda, son of Ramegowda.	Survey No. 3	Dry,	1 acre and 30 guntas	3 guntas	1 acre and 27 guntas	Rs. 2—4—0	20 guntas	Rs. 0—11—0	Survey No 80	Survey No. 2	Survey No. 1	Survey No. 5

No. E. 12072-5—Edn. 4-51-16, dated 14th March 1952.

Under Section 6 of the Land Acquisition Act of 1894, as amended by the Land Acquisition Amendment Act No. I of 1927, His Highness the Maharaja of Mysore declares that the land measuring 20 guntas, be the same a littl more or less, is needed for a public purpose to wit, Primary School Building; and under the Sections 4 and 7 of the same Act, the Assistant Commissioner in-charge of Hassan Sub-Division, is appointed to perform the functions of a Deputy Commissioner under the Act and directed to take orders for the acquisition of the said land. Under Sub-Section (1) of Section 17 of the Act, His Highness the Maharaja further directs that the possession of the said land may be taken on the expiry of fifteen days from the date of publication of the notice mentioned in Section 9 (1) of the Act. A plan of the land is kept in the Office of the Sub-division Officer, Hassan and may be inspected at any time during office hours.

Hassan District, Hassan Taluk, Kasaba Hobli, Kuppahalli Village.

Name of khatedar or owner.	Survey No. or Hl. No.	Whether dry, wet, or garden, etc.	Total extent	Kharab	Remaining extent	Assessment	Extent now required: Extent	Extent now required: Assessment	Boundaries: East	West	North	South
Ningegowda son of Ramagowda.	Survey No. 3	Dry	1 acre and 30 guntas	3 guntas	1 acre and 27 guntas	Rs. 2—4—0	20 guntas	Rs. 0—11—0	Survey No. 80	Survey No. 2	Survey No. 1	Survey No 5

By Order of His Highness the Maharaja,
A. C. NIRVANI GOWDA,
Secretary to Government,
Education Department.

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FINANCIAL SECRETARIAT

The accompanying Press Note issued by the Finance Commission inviting certain suggestions from the public is republished for information.

By Order,
M. SHAMANNA,
Secretary to Government,
Finance Department.

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Among the questions on which the Finance Commission will have to make recommendations are:

(i) the distribution of the net proceeds of income-tax between the Union and the States and the allocation of the States' share among the States [*vide* articles 270 and 280 (3) (*a*) of the Constitution] and

(ii) the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India [*vide* article 280 (3) (*b*) read with Article 275 of the Constitution].

At present, 50 per cent of the divisible net proceeds of income-tax (other than Corporation Tax) is assigned to the States and distributed among them in the following percentage ratios: Assam—3; Bihar—12·5; Bombay—21; Madhya Pradesh—6; Madras—17·5; Orissa—3; Punjab—5·5; Uttar Pradesh—18; and West Bengal—13·5.

Seven out of the eight Part B States are also now entitled to Share in the proceeds of the income-tax along with the nine Part A States.

Various bases have been suggested for allocating income-tax:

(i) the *collection* of income-tax in the various States;

(ii) the amount of income-tax realised in respect of incomes, wherever earned, of individuals *resident* in the different States;

(iii) the collection of income-tax in the various States adjusted with reference to the *origin* of the income;

(iv) the relative *population* of each State;

(v) the relative volume of *industrial labour* in each State;

(vi) the *needs* of the different States according to various criteria; and

(vii) different combinations of the above factors.

Claims are advanced for grants-in-aid on the basis of needs for balancing the budget, for bringing up the level of administration and raising the standard of social services in certain States and backward regions, for implementing some of the Directive Principles of the Constitution, for economic development, for bearing special additional burdens or dealing with disabilities consequent upon partition, etc., etc.

Further points which arise with respect to grants-in-aid are whether the grants should be general or specific, conditional or unconditional.

Before making their recommendations, the Finance Commission would welcome the views of all who may have made a study of these questions. The views may be set forth in a written memorandum and sent to the Secretary, Finance Commission, Faridkot House, Lytton Road, New Delhi, on or before April 15, 1952.

Finance Commission, Government of India.

New Delhi, February 19, 1952.